

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

**Southern District of Ohio**

Case number (if known): \_\_\_\_\_ Chapter **11**

☐ Check if this is an amended filing

**Official Form 201**

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **roll: Development Company, LLC**

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **20-8058663**

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

**1510 W Lane Ave**

Number Street

**Columbus**

City

**OH 43221**

State Zip Code

Number Street

City State Zip Code

Location of principal assets, if different from principal place of business

**FRANKLIN**

County

Number Street

City State Zip Code

5. Debtor's website (URL) **www.rollbicycles.com**

Debtor roll: Development Company, LLC Case number (if known) \_\_\_\_\_  
Name

6. **Type of debtor**
- ☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
- ☐ Partnership (excluding LLP)
- ☐ Other. Specify: \_\_\_\_\_

7. **Describe debtor's business:**
- A. *Check one:*
- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above
- B. *Check all that apply:*
- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))
- C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.
- 4511

8. **Under which chapter of the Bankruptcy Code is the debtor filing?**
- Check one:*
- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11. *Check all that apply:*
- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.
- ☐ Chapter 12
- A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

Debtor roll: Development Company, LLC Case number (if known) \_\_\_\_\_  
Name

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years? ☒ No  
☐ Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
If more than 2 cases, attach a separate list. MM/DD/YYYY  
District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM/DD/YYYY

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? ☐ No  
☒ Yes. Debtor roll: Bicycle Company LLC Relationship Affiliate  
District S.D. Ohio When 8/31/2023  
List all cases. If more than 1, attach a separate list. MM/DD/YYYY  
Case number, if known \_\_\_\_\_

11. Why is the case filed in this district? Check all that apply:  
☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.  
☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? ☒ No  
☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.  
**Why does the property need immediate attention?** (Check all that apply.)  
☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_  
☐ It needs to be physically secured or protected from the weather.  
☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).  
☐ Other \_\_\_\_\_

**Where is the property?** \_\_\_\_\_  
Number Street  
\_\_\_\_\_  
City State ZIP Code

**Is the property insured?**  
☒ No  
☐ Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

Debtor roll: Development Company, LLC Case number (if known) \_\_\_\_\_  
Name**Statistical and administrative information****13. Debtor's estimation of available funds**

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

**14. Estimated number of creditors**

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99           | <input type="checkbox"/> 5,001-10,000  | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199         | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999         |  |  |

**15. Estimated assets**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**16. Estimated liabilities**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**Request for Relief, Declaration, and Signatures**

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 8/31/2023  
MM / DD / YYYY

**x /s/ Stuart Hunter**  
Signature of authorized representative of debtor

**Stuart Hunter**  
Printed name

Title Manager / CEO

Debtor roll: Development Company, LLC Case number (if known) \_\_\_\_\_  
Name

18. Signature of attorney

**x /s/ James Coutinho** \_\_\_\_\_  
Signature of attorney for debtor

Date **8/31/2023** \_\_\_\_\_  
MM / DD / YYYY

**James A. Coutinho**

Printed name

**Allen Stovall Neuman & Ashton LLP**

Firm name

**10 West Broad Street, Suite 2400**

Number Street

**Columbus**

City

**OH**

State

**43215**

ZIP Code

**(614) 221-8500**

Contact Phone

**coutinho@asnalaw.com**

Email address

**0082430**

Bar number

**Ohio**

State

## **Attachment to Petition**

In accordance with 11 U.S.C. § 1116(1)(A), the Debtor attaches the following documents:

1. The Debtor's most recent Balance Sheet from January through July 2023;
2. The Debtor's most recent Profit and Loss Statement from January through July 2023;
3. The Debtor's most recent Cash Flow Statement; and
4. The most recent Federal Tax Return.

The Debtor does not file its own tax returns; rather, all of the Debtor's federal tax affairs are handled through its parent company, roll: Holdings, LLC. The return attached is for roll: Holdings, LLC.

These are unaudited financial statements. Although the Debtor uses its best efforts to be accurate in its record keeping and accounting, the Debtor reserves the right to adjust for mistakes or other errors, and to further clarify (within the forthcoming schedules) matters which may be included in the accounting records for tax purposes but which do not match the present assets and liabilities of the Debtor (e.g. book value versus market value).

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roll: Development Company

Balance Sheet  
As of July 31, 2023

|                                      | TOTAL               |
|--------------------------------------|---------------------|
| <b>ASSETS</b>                        |                     |
| Current Assets                       |                     |
| Bank Accounts                        |                     |
| 1006 Fifth Third Checking #9399      | 53,431.09           |
| 1007 Fifth Third Payroll #8125       | -1,957.56           |
| 1036 Clearing                        | 0.00                |
| 1351 Cash                            | 644.97              |
| 1999 Payment Clearing                | 0.00                |
| 1352 SmartEtailng Online Payments    | 18,315.30           |
| 1353 Square & Shopify Payments       | 0.00                |
| 1354 Synchrony Consumer Financing    | 13,126.99           |
| 1355 Giant Weblink                   | 0.00                |
| 1357 Paypal Clearing                 | 0.00                |
| 1358 BEELINE                         | 2,563.00            |
| 1366 Credit & Debit Card Deposits    | 0.00                |
| 1367 Credit & Debit Card Clearing    | 202.30              |
| <b>Total 1999 Payment Clearing</b>   | <b>34,207.59</b>    |
| <b>Total Bank Accounts</b>           | <b>\$86,326.09</b>  |
| Accounts Receivable                  |                     |
| 1205 Accounts Receivable (A/R)       | 0.00                |
| 1206 Ride For World Health           | 0.00                |
| <b>Total Accounts Receivable</b>     | <b>\$0.00</b>       |
| Other Current Assets                 |                     |
| 1030 Inventory grouping              |                     |
| 1100 Store Inventory                 | 0.00                |
| 1102 Upcycle Clearing                | 3,881.38            |
| 1103 Freight/Shipping In             | 10,722.73           |
| 1105 Inventory Purchases             | 0.00                |
| 1106 Early Payment Discount          | 0.00                |
| 1110 Lightspeed Inventory            | 1,163,841.08        |
| <b>Total 1030 Inventory grouping</b> | <b>1,178,445.19</b> |
| 1043 Prepaid Expenses                | 5,201.44            |
| 1045 Store Transfers                 | 0.00                |
| 1050 Undeposited Funds               | 0.00                |
| 1051 Undeposited Funds - Credit Card | 0.00                |
| 1098 Employee Advance                | 0.00                |
| 1099 Payroll Cash Balancing          | 0.00                |
| 1207 Due From (To) RBC               | -392,116.66         |
| 1292 Prepaid Inventory               | 0.00                |
| 1356 Inventory Asset                 | -15,945.95          |
| 1362 Uncategorized Asset             | 0.00                |
| Warranty Holding                     | 0.00                |
| <b>Total Other Current Assets</b>    | <b>\$775,584.02</b> |

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Balance Sheet  
As of July 31, 2023

|   | TOTAL               |
|---|---------------------|
| <b>Total Current Assets</b>                 | <b>\$861,910.11</b> |
| Fixed Assets                                |                     |
| 1403 Corporate                              | 0.00                |
| 1301 Auto                                   |                     |
| 1322 2015 Ford T150 Van                     | 28,261.54           |
| 1324 Vehicle Disposed                       | 0.00                |
| 1329 Vehicle A/D                            | -28,261.54          |
| <b>Total 1301 Auto</b>                      | <b>0.00</b>         |
| 1323 Auto - 2010 Honda Element              | 0.00                |
| 1350 RMS - Corporate                        | 0.00                |
| 1390 Pelotonia Website                      | 0.00                |
| 1395 Pelotonia Website A/D                  | 0.00                |
| 1400 Accumulated Depreciation               | 0.00                |
| 14001 Equipment - Corporate                 | <b>40,898.84</b>    |
| 1439 Web Address                            | 0.00                |
| 1640 A/D Equipment Corporate                | 1,439.00            |
| <b>Total 1403 Corporate</b>                 | <b>42,337.84</b>    |
| 14383 Upper Arlington                       |                     |
| 1300 Furniture and Equipment                | 0.00                |
| 1310 Furniture & Fixtures - Upper Arlington | <b>0.00</b>         |
| 1325 Computer Software Upper Arlington      | <b>0.00</b>         |
| 1330 Equipment - Upper Arlington            | <b>781.04</b>       |
| 1370 RMS - Upper Arlington                  | 0.00                |
| <b>Total 14383 Upper Arlington</b>          | <b>781.04</b>       |
| 14384 Bexley                                |                     |
| 1415 Leasehold Improvements - Bexley        | <b>73,129.40</b>    |
| 1420 Furniture & Fixtures - Bexley          | <b>0.00</b>         |
| 1425 Computer Software - Bexley             | <b>0.00</b>         |
| 1430 Equipment - Bexley                     | <b>1,453.88</b>     |
| <b>Total 14384 Bexley</b>                   | <b>74,583.28</b>    |
| 14385 Westerville                           |                     |
| 1360 RMS - Westerville                      | 0.00                |
| 15001 Furniture & Fixture - Westerville     | <b>24,715.85</b>    |
| 1515 Software & RMS - Westerville           | <b>2,834.02</b>     |
| 1520 Equipment - Westerville                | <b>3,526.24</b>     |
| 1525 Leasehold Improvements - Westerville   | <b>19,314.50</b>    |
| <b>Total 14385 Westerville</b>              | <b>50,390.61</b>    |
| 14386 Dublin                                |                     |
| 1610 Furniture & Fixtures - Dublin          | 22,483.11           |
| 1710 Equipment - Dublin                     | 18,405.55           |
| 1810 Software - Dublin                      | 3,664.15            |
| <b>Total 14386 Dublin</b>                   | <b>44,552.81</b>    |
| <b>Total Fixed Assets</b>                   | <b>\$212,645.58</b> |

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**Balance Sheet**

As of July 31, 2023

|  | TOTAL                 |
|--|-----------------------|
| Other Assets                           |                       |
| 1540 Other Assets                      | 0.00                  |
| 1548 Accumulated Amortization          | 0.00                  |
| 1600 Security Deposits Asset           | 10,348.00             |
| 1660 Pre-Opening Costs Upper Arlington | 0.00                  |
| <b>Total Other Assets</b>              | <b>\$10,348.00</b>    |
| <b>TOTAL ASSETS</b>                    | <b>\$1,084,903.69</b> |
| <b>LIABILITIES AND EQUITY</b>          |                       |
| Liabilities                            |                       |
| Current Liabilities                    |                       |
| Accounts Payable                       | \$407,850.18          |
| Credit Cards                           |                       |
| 2201 American Express                  | 0.00                  |
| 2202 Chase INK                         | 65,651.15             |
| MW Amex (1002)                         | 9,001.82              |
| <b>Total Credit Cards</b>              | <b>\$74,652.97</b>    |
| Other Current Liabilities              |                       |
| 2003 Heartland LOC                     | 0.00                  |
| 2004 Customer Deposits                 | 26,059.04             |
| 2005 Misc. Accruals                    | 0.00                  |
| 2007 Workers Comp Accrual              | 0.00                  |
| 2008 Shrink Accrual                    | 0.00                  |
| 2009 Payroll Accruals                  | 0.00                  |
| 2026 Credit Sweep Loan                 | 0.00                  |
| 2040 Gift Certificates Outstanding     | 5,202.67              |
| 2070 Giant RMS - Corporate             | 0.00                  |
| 2080 Giant RMS - Westerville           | 0.00                  |
| 2090 Giant RMS - Greene                | 0.00                  |
| 2098 PPP                               | 0.00                  |
| 2120 Personal Loan - Stuart            | 246,718.34            |
| 24000 Payroll Liabilities              | 0.00                  |
| 2569 Teamroll Holding                  | 0.00                  |
| Deferred Rent                          | 0.00                  |
| Sales Tax Payable                      |                       |
| 2152 Sales Tax Payable                 | 23,581.52             |
| <b>Total Sales Tax Payable</b>         | <b>23,581.52</b>      |
| <b>Total Other Current Liabilities</b> | <b>\$301,561.57</b>   |
| <b>Total Current Liabilities</b>       | <b>\$784,064.72</b>   |
| Long-Term Liabilities                  |                       |
| 2500 Long Term Liability               | 0.00                  |
| 2501 SBA EDIL Loan                     | 500,000.00            |
| 2537 Huntington Loan - 2010 Element    | 0.00                  |
| 2538 Huntington Loan - 2015 Van        | 0.00                  |

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roll: Development Company

## Balance Sheet

As of July 31, 2023

|                                      | TOTAL                 |
|--------------------------------------|-----------------------|
| 2550 Personal Loan- Stuart Long Term | 0.00                  |
| <b>Total Long-Term Liabilities</b>   | <b>\$500,000.00</b>   |
| <b>Total Liabilities</b>             | <b>\$1,284,064.72</b> |
| Equity                               |                       |
| 3000 Equity                          |                       |
| 3010 Opening Bal Equity              | 0.00                  |
| 3030 Owners Equity - Contributed Cap | 3,311,790.08          |
| 3035 SH Member Draws                 | -370,713.61           |
| 3050 Retained Earnings PPA           | -59,684.22            |
| 3500 Retained Earnings               | -2,889,094.71         |
| 3510 NCT Equity                      | 0.00                  |
| Net Income                           | -191,458.57           |
| <b>Total Equity</b>                  | <b>\$ -199,161.03</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>  | <b>\$1,084,903.69</b> |

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**Profit and Loss**  
 January - July, 2023

|  | TOTAL                 |
|--|-----------------------|
| Income   |                       |
| 4100 Revenue   | 1,906,227.21          |
| 4102 Fleet Sale Revenue  | 97,999.99             |
| 4950 Coupons, Discounts, etc.                                    | -70,285.40            |
| 4958 Marketing Discount  | -6,662.13             |
| <b>Total Income</b>  | <b>\$1,927,279.67</b> |
| Cost of Goods Sold   |                       |
| 5000 Cost of Goods Sold  | 1,072,547.19          |
| 5921 Freight In/Freight Out                                      | 32,242.24             |
| <b>Total Cost of Goods Sold</b>                                  | <b>\$1,104,789.43</b> |
| <b>GROSS PROFIT</b>  | <b>\$822,490.24</b>   |
| Expenses   |                       |
| 6001 Payroll, Benefits and Related Taxes                         |                       |
| 5210 Salaries  | 229,100.03            |
| 5211 Guaranteed Payments (SH & RH)                               | 82,462.16             |
| 5250 Taxes Salaries  | 18,853.54             |
| 5300 Hourly Wages  | 270,875.04            |
| 5301 Benefits  | 31,376.70             |
| 5350 Taxes Hourly Wages  | 22,760.61             |
| 5405 Bonus   | 5,384.31              |
| 5831 Ohio BWC  | 2,377.48              |
| <b>Total 6001 Payroll, Benefits and Related Taxes</b>            | <b>663,189.87</b>     |
| 6002 Store Lease and Occupancy Expense                           |                       |
| 5701 Rent Expense  | 227,213.39            |
| 5702 Utilities   | 25,783.68             |
| 5720 Repairs and Maintenance                                     | 131.10                |
| <b>Total 6002 Store Lease and Occupancy Expense</b>              | <b>253,128.17</b>     |
| 6003 Bank Service Charges  | 113.14                |
| 5826 Bank Fees   | 860.46                |
| 5827 Merchant Account Fees                                       | 40,317.46             |
| 5828 Synchrony Fees  | 51.42                 |
| <b>Total 6003 Bank Service Charges</b>                           | <b>41,342.48</b>      |
| 6004 Professional Fees & Other Outside Services                  |                       |
| 5804 Professional Development                                    | 107.49                |
| 5885 Buckeye Linen   | 3,764.58              |
| 5890 Payroll Services  | 3,461.50              |
| 6945 Accounting  | 21,633.00             |
| <b>Total 6004 Professional Fees &amp; Other Outside Services</b> | <b>28,966.57</b>      |
| 6005 General & Administrative Exp.                               |                       |
| 5820 Charitable Contributions                                    | 50.00                 |
| 5830 Dues and Subscriptions                                      | 1,175.00              |
| 5850 Insurance Expense   | 1,465.00              |
| 5870 Office Supplies 5870  | 3,872.14              |

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**Profit and Loss**

January - July, 2023

|   | TOTAL                 |
|---|-----------------------|
| 5875 Store Supplies - Register Payouts                | 6,948.01              |
| 5965 Misc. Expense                                    | -30,713.42            |
| 5998 Shop Use   | 5,701.52              |
| 5999 Tender Over/Short                                | -2,300.80             |
| 6975 CAT Tax  | 3,130.73              |
| <b>Total 6005 General &amp; Administrative Exp.</b>   | <b>-10,671.82</b>     |
| 6006 Transportation Expenses                          |                       |
| 5908 Vehicle and Liability Insurance                  | 7,273.21              |
| <b>Total 6006 Transportation Expenses</b>             | <b>7,273.21</b>       |
| 6007 Sales & Marketing Expenses                       | 36.00                 |
| 5806 Marketing  | 13,456.51             |
| <b>Total 6007 Sales &amp; Marketing Expenses</b>      | <b>13,492.51</b>      |
| 6008 Computer Software & HW Expenses                  | 2,637.76              |
| 5959 Other Computer SW Expenses                       | 180.40                |
| 5960 Lightspeed                                       | 14,006.20             |
| 5961 Smartetailing                                    | 4,356.00              |
| 5962 Computer, Internet & Software                    | 10,788.61             |
| <b>Total 6008 Computer Software &amp; HW Expenses</b> | <b>31,968.97</b>      |
| 6009 Travel, Meals, & Entertainment                   | 15.00                 |
| 5901 Travel & Entertainment                           | 942.25                |
| <b>Total 6009 Travel, Meals, &amp; Entertainment</b>  | <b>957.25</b>         |
| <b>Total Expenses</b>                                 | <b>\$1,029,647.21</b> |
| <b>NET OPERATING INCOME</b>                           | <b>\$ -207,156.97</b> |
| Other Income  |                       |
| 7001 Interest Income                                  | 26,460.50             |
| <b>Total Other Income</b>                             | <b>\$26,460.50</b>    |
| Other Expenses  |                       |
| 6100 Interest Expense                                 | 2,066.35              |
| 6139 Interest - Other                                 | 8,695.75              |
| <b>Total 6100 Interest Expense</b>                    | <b>10,762.10</b>      |
| <b>Total Other Expenses</b>                           | <b>\$10,762.10</b>    |
| <b>NET OTHER INCOME</b>                               | <b>\$15,698.40</b>    |
| <b>NET INCOME</b>                                     | <b>\$ -191,458.57</b> |

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**Statement of Cash Flows**

Since May 23, 2023

|  | TOTAL               |
|--|---------------------|
| <b>OPERATING ACTIVITIES</b>  |                     |
| Net Income   | 40,415.76           |
| Adjustments to reconcile Net Income to Net Cash provided by operations:              |                     |
| 1043 Prepaid Expenses  | 1,365.12            |
| 1099 Payroll Cash Balancing  | 5,764.36            |
| 1102 Inventory grouping:Upcycle Clearing   | -9,951.01           |
| 1103 Inventory grouping:Freight/Shipping In  | 17,315.14           |
| 1109 Inventory grouping:Lightspeed Inventory:Inventory - Dublin                      | 87,056.66           |
| 1110 Inventory grouping:Lightspeed Inventory   | -179,595.88         |
| 1111 Inventory grouping:Lightspeed Inventory:Inventory - Westerville                 | 128,923.21          |
| 1112 Inventory grouping:Lightspeed Inventory:Inventory - Bexley                      | 89,241.73           |
| 1113 Inventory grouping:Lightspeed Inventory:Inventory - Upper Arlington             | 118,171.81          |
| 1116 Inventory grouping:Lightspeed Inventory:Inventory - Warehouse                   | 25,303.24           |
| 1207 Due From (To) RBC   | -105,454.29         |
| Warranty Holding   | -428.96             |
| 2200 AP  | -83,651.47          |
| 2202 Chase INK   | -1,959.47           |
| MW Amex (1002)   | 10,134.18           |
| 2004 Customer Deposits   | -3,409.88           |
| 2040 Gift Certificates Outstanding   | -941.00             |
| 2120 Personal Loan - Stuart  | -27,262.45          |
| 2152 Sales Tax Payable:Sales Tax Payable   | 96.37               |
| <b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b> | <b>70,717.41</b>    |
| <b>Net cash provided by operating activities</b>                                     | <b>\$111,133.17</b> |
| <b>FINANCING ACTIVITIES</b>  |                     |
| 3010 Opening Bal Equity  | 15,945.95           |
| <b>Net cash provided by financing activities</b>                                     | <b>\$15,945.95</b>  |
| <b>NET CASH INCREASE FOR PERIOD</b>  | <b>\$127,079.12</b> |
| Cash at beginning of period  | 125,707.27          |
| <b>CASH AT END OF PERIOD</b>   | <b>\$252,786.39</b> |

|   |  |   |            |   |            |
|---|--|---|------------|---|------------|
| <b>Form 1065</b><br>Department of the Treasury<br>Internal Revenue Service  |  | <b>U.S. Return of Partnership Income</b><br>For calendar year 2022, or tax year beginning _____, ending _____<br><b>Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.</b> |            | OMB No. 1545-0123<br><b>2022</b>  |            |
| <b>A</b> Principal business activity<br><br><b>BICYCLE SALES</b>  |  | Name of partnership<br><br><b>ROLL: HOLDINGS, LLC</b>   |            | <b>D</b> Employer identification number<br><br><b>20-8080487</b>  |            |
| <b>B</b> Principal product or service<br><br><b>SALES</b>   |  | Type or Print<br>Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>791 SOUTH SIXTH STREET</b>  |            | <b>E</b> Date business started<br><br><b>11/16/2020</b>   |            |
| <b>C</b> Business code number<br><br><b>459110</b>  |  | City or town, state or province, country, and ZIP or foreign postal code<br><b>COLUMBUS OH 43206</b>  |            | <b>F</b> Total assets (see instr.)<br><br><b>\$ 0.</b>  |            |
| <b>G</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return  |  |   |            |   |            |
| <b>H</b> Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____  |  |   |            |   |            |
| <b>I</b> Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year <b>2</b>   |  |   |            |   |            |
| <b>J</b> Check if Schedules C and M-3 are attached <input type="checkbox"/>   |  |   |            |   |            |
| <b>K</b> Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes  |  |   |            |   |            |
| <b>Caution:</b> Include <b>only</b> trade or business income and expenses on lines 1a through 22 below. See instructions for more information.  |  |   |            |   |            |
| Income  |  | 1a Gross receipts or sales  |            | 1a  | 4,513,423. |
|   |  | b Returns and allowances  |            | 1b  |            |
|   |  | c Balance. Subtract line 1b from line 1a  |            | 1c  | 4,513,423. |
|   |  | 2 Cost of goods sold (attach Form 1125-A)   |            | 2   | 2,443,874. |
|   |  | 3 Gross profit. Subtract line 2 from line 1c  |            | 3   | 2,069,549. |
|   |  | 4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)  |            | 4   |            |
|   |  | 5 Net farm profit (loss) (attach Schedule F (Form 1040))  |            | 5   |            |
|   |  | 6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)   |            | 6   | 355.       |
| 7 Other income (loss) (attach statement)  |  | 7   |            |   |            |
| 8 <b>Total income (loss).</b> Combine lines 3 through 7   |  | 8   | 2,069,904. |   |            |
| Deductions (see instructions for limitations)   |  | 9 Salaries and wages (other than to partners) (less employment credits)   |            | 9   | 1,447,674. |
|   |  | 10 Guaranteed payments to partners  |            | 10  | 97,455.    |
|   |  | 11 Repairs and maintenance  |            | 11  | 2,728.     |
|   |  | 12 Bad debts  |            | 12  |            |
|   |  | 13 Rent   |            | 13  | 438,833.   |
|   |  | 14 Taxes and licenses   |            | 14  | 8,998.     |
|   |  | 15 Interest (see instructions)  |            | 15  | 107,362.   |
|   |  | 16a Depreciation (if required, attach Form 4562)  |            | 16a   | 26,698.    |
|   |  | b Less depreciation reported on Form 1125-A and elsewhere on return   |            | 16b   |            |
|   |  | 16c   |            | 16c   | 26,698.    |
| 17 Depletion (Do not deduct oil and gas depletion.)   |  | 17  |            |   |            |
| 18 Retirement plans, etc.   |  | 18  |            |   |            |
| 19 Employee benefit programs  |  | 19  |            |   |            |
| 20 Other deductions (attach statement)  |  | 20  | 487,850.   |   |            |
| 21 <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20  |  | 21  | 2,617,598. |   |            |
| 22 <b>Ordinary business income (loss).</b> Subtract line 21 from line 8   |  | 22  | -547,694.  |   |            |
| Tax and Payment   |  | 23 Interest due under the look-back method-completed long-term contracts (attach Form 8697)   |            | 23  |            |
|   |  | 24 Interest due under the look-back method-income forecast method (attach Form 8866)  |            | 24  |            |
|   |  | 25 BBA AAR imputed underpayment (see instructions)  |            | 25  |            |
|   |  | 26 Other taxes (see instructions)   |            | 26  |            |
|   |  | 27 <b>Total balance due.</b> Add lines 23 through 26  |            | 27  |            |
|   |  | 28 Payment (see instructions)   |            | 28  |            |
|   |  | 29 <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed  |            | 29  |            |
|   |  | 30 <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment   |            | 30  |            |
| <b>Sign Here</b><br><br>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge. |  | Signature of partner or limited liability company member _____ Date _____   |            | May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |            |
|   |  | Print/Type preparer's name<br><b>ASHLEY CHANNEL</b>   |            | Preparer's signature<br><b>ASHLEY CHANNEL</b>   |            |
| <b>Paid Preparer Use Only</b>   |  | Check <input type="checkbox"/> if self-employed   |            | PTIN<br>[REDACTED]  |            |
|   |  | Firm's name<br><b>GBQ PARTNERS LLC</b>  |            | Firm's EIN<br>[REDACTED]  |            |
| Firm's address<br><b>230 WEST STREET, SUITE 700 COLUMBUS, OH 43215</b>  |  | Phone no. <b>(614) 221-1120</b>   |            |   |            |
|   |  |   |            |   |            |

**Schedule B Other Information**

|   |  |   |                                       |   |           |
|---|--|---|---------------------------------------|---|-----------|
| <b>1</b> What type of entity is filing this return? Check the applicable box:   |  |   |                                       | <b>Yes</b>  | <b>No</b> |
| <b>a</b> <input type="checkbox"/> Domestic general partnership  | <b>b</b> <input type="checkbox"/> Domestic limited partnership           |   |                                       |   |           |
| <b>c</b> <input checked="" type="checkbox"/> Domestic limited liability company   | <b>d</b> <input type="checkbox"/> Domestic limited liability partnership |   |                                       |   |           |
| <b>e</b> <input type="checkbox"/> Foreign partnership   | <b>f</b> <input type="checkbox"/> Other                                  |   |                                       |   |           |
| <b>2</b> At the end of the tax year:  |  |   |                                       |   |           |
| <b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership ..... |  |   |                                       |   | <b>X</b>  |
| <b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....   |  |   |                                       | <b>X</b>  |           |
| <b>3</b> At the end of the tax year, did the partnership:   |  |   |                                       |   |           |
| <b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below .....  |  |   |                                       |   | <b>X</b>  |
| <b>(i)</b> Name of Corporation  |  | <b>(ii)</b> Employer Identification Number (if any) | <b>(iii)</b> Country of Incorporation | <b>(iv)</b> Percentage Owned in Voting Stock                    |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
| <b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....  |  |   |                                       |   | <b>X</b>  |
| <b>(i)</b> Name of Entity   | <b>(ii)</b> Employer Identification Number (if any)                      | <b>(iii)</b> Type of Entity                         | <b>(iv)</b> Country of Organization   | <b>(v)</b> Maximum Percentage Owned in Profit, Loss, or Capital |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
|   |  |   |                                       |   |           |
| <b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?  |  |   |                                       | <b>Yes</b>  | <b>No</b> |
| <b>a</b> The partnership's total receipts for the tax year were less than \$250,000.  |  |   |                                       |   |           |
| <b>b</b> The partnership's total assets at the end of the tax year were less than \$ 1 million.   |  |   |                                       |   |           |
| <b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.   |  |   |                                       |   |           |
| <b>d</b> The partnership is not filing and is not required to file Schedule M-3 .....   |  |   |                                       |   | <b>X</b>  |
| If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.  |  |   |                                       |   |           |
| <b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? .....  |  |   |                                       |   | <b>X</b>  |
| <b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....  |  |   |                                       |   | <b>X</b>  |
| <b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....   |  |   |                                       |   | <b>X</b>  |
| <b>8</b> At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country .....        |  |   |                                       |   | <b>X</b>  |
| <b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions .....   |  |   |                                       |   | <b>X</b>  |
| <b>10 a</b> Is the partnership making, or had it previously made (and not revoked), a sec. 754 election? See instr. for details regarding a sec. 754 election ...   |  |   |                                       |   | <b>X</b>  |
| <b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions .....  |  |   |                                       |   | <b>X</b>  |
| <b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instruction .....   |  |   |                                       |   | <b>X</b>  |

Form 1065 (2022)

ROLL: HOLDINGS, LLC

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**Schedule B Other Information** (continued)

|  | Yes      | No       |
|--|----------|----------|
| <b>11</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>   |          |          |
| <b>12</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?  |          | <b>X</b> |
| <b>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions   |          |          |
| <b>14</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership  |          | <b>X</b> |
| <b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return   |          |          |
| <b>16 a</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions  | <b>X</b> |          |
| <b>b</b> If "Yes," did you or will you file required Form(s) 1099?   | <b>X</b> |          |
| <b>17</b> Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return   |          |          |
| <b>18</b> Enter the number of partners that are foreign governments under section 892  |          |          |
| <b>19</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?  |          | <b>X</b> |
| <b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938  |          | <b>X</b> |
| <b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?  |          | <b>X</b> |
| <b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions<br>If "Yes," enter the total amount of the disallowed deductions \$   |          | <b>X</b> |
| <b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions  |          | <b>X</b> |
| <b>24</b> Does the partnership satisfy one or more of the following? See instructions<br><b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.<br><b>b</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense.<br><b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense.<br>If "Yes" to any, complete and attach Form 8990. |          | <b>X</b> |
| <b>25</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?<br>If "Yes," enter the amount from Form 8996, line 15 \$  |          | <b>X</b> |
| <b>26</b> Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership<br>Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.   |          |          |
| <b>27</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?  |          | <b>X</b> |
| <b>28</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.<br>Percentage: By vote By value  |          | <b>X</b> |
| <b>29</b> Reserved for future use  |          |          |
| <b>30</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions<br>If "Yes," the partnership must complete Sch. B-2 (Form 1065). Enter the total from Sch. B-2, Part III, line 3 <b>2</b><br>If "No," complete Designation of Partnership Representative below.  | <b>X</b> |          |

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR

|                    |                         |
|--------------------|-------------------------|
| U.S. address of PR | U.S. phone number of PR |
|--------------------|-------------------------|

If the PR is an entity, name of the designated individual for the PR

|                                       |  |
|---------------------------------------|--|
| U.S. address of designated individual | U.S. phone number of designated individual |
|---------------------------------------|--|

| Schedule K Partners' Distributive Share Items                        |  | Total amount |            |
|--|--|--------------|------------|
| Income (Loss)  | 1 Ordinary business income (loss) (page 1, line 22)  | 1            | -547,694.  |
|  | 2 Net rental real estate income (loss) (attach Form 8825)  | 2            |            |
|  | 3a Other gross rental income (loss)  | 3a           |            |
|  | b Expenses from other rental activities (attach statement)   | 3b           |            |
|  | c Other net rental income (loss). Subtract line 3b from line 3a  | 3c           |            |
|  | 4 Guaranteed payments: a Services 4a 97,455. b Capital 4b  | 4c           | 97,455.    |
|  | c Total. Add lines 4a and 4b   | 4c           |            |
|  | 5 Interest income  | 5            |            |
|  | 6 Dividends and dividend equivalents: a Ordinary dividends   | 6a           |            |
|  | b Qualified dividends 6b c Dividend equivalents 6c   | 6c           |            |
|  | 7 Royalties  | 7            |            |
| 8 Net short-term capital gain (loss) (attach Schedule D (Form 1065)) | 8  |              |            |
| 9a Net long-term capital gain (loss) (attach Schedule D (Form 1065)) | 9a   |              |            |
| b Collectibles (28%) gain (loss)                                     | 9b   |              |            |
| c Unrecaptured section 1250 gain (attach statement)                  | 9c   |              |            |
| 10 Net section 1231 gain (loss) (attach Form 4797)                   | 10   |              |            |
| 11 Other income (loss) (see instructions) Type                       | 11   |              |            |
| Deductions   | 12 Section 179 deduction (attach Form 4562)  | 12           |            |
|  | 13a Contributions SEE STATEMENT 4  | 13a          | 181.       |
|  | b Investment interest expense  | 13b          |            |
|  | c Section 59(e)(2) expenditures: (1) Type (2) Amount   | 13c(2)       |            |
| d Other deductions (see instructions) Type                           | 13d  |              |            |
| Self-Employment  | 14a Net earnings (loss) from self-employment   | 14a          | -450,594.  |
|  | b Gross farming or fishing income  | 14b          |            |
|  | c Gross nonfarm income   | 14c          | 2,069,549. |
| Credits  | 15a Low-income housing credit (section 42(j)(5))   | 15a          |            |
|  | b Low-income housing credit (other)  | 15b          |            |
|  | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)   | 15c          |            |
|  | d Other rental real estate credits (see instructions) Type   | 15d          |            |
|  | e Other rental credits (see instructions) Type   | 15e          |            |
|  | f Other credits (see instructions) Type  | 15f          |            |
| Inter-national   | 16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input checked="" type="checkbox"/> |              |            |
| Alternative Minimum Tax (AMT) Items                                  | 17a Post-1986 depreciation adjustment  | 17a          |            |
|  | b Adjusted gain or loss  | 17b          |            |
|  | c Depletion (other than oil and gas)   | 17c          |            |
|  | d Oil, gas, and geothermal properties - gross income   | 17d          |            |
|  | e Oil, gas, and geothermal properties - deductions   | 17e          |            |
|  | f Other AMT items (attach statement)   | 17f          |            |
| Other Information  | 18a Tax-exempt interest income   | 18a          |            |
|  | b Other tax-exempt income  | 18b          |            |
|  | c Nondeductible expenses SEE STATEMENT 5   | 18c          | 333.       |
|  | 19a Distributions of cash and marketable securities  | 19a          |            |
|  | b Distributions of other property  | 19b          |            |
|  | 20a Investment income  | 20a          |            |
|  | b Investment expenses  | 20b          |            |
|  | c Other items and amounts (attach statement) STMT 6  |              |            |
| 21 Total foreign taxes paid or accrued                               | 21   |              |            |

Analysis of Net Income (Loss) per Return

|  |               |                          |                            |                  |                         |                    |
|--|---------------|--------------------------|----------------------------|------------------|-------------------------|--------------------|
| 1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21 |               |                          |                            |                  | 1                       | -450,420.          |
| 2 Analysis by partner type:  | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt Organization | (vi) Nominee/Other |
| a General partners   |               |                          |                            |                  |                         |                    |
| b Limited partners   |               |                          | -450,420.                  |                  |                         |                    |

Schedule L Balance Sheets per Books

| Assets   | Beginning of tax year |            | End of tax year |     |
|--|-----------------------|------------|-----------------|-----|
|  | (a)                   | (b)        | (c)             | (d) |
| 1 Cash   |                       | 61,907.    |                 |     |
| 2a Trade notes and accounts receivable                   | 20,841.               |            |                 |     |
| b Less allowance for bad debts                           |                       | 20,841.    |                 |     |
| 3 Inventories  |                       | 2,055,813. |                 |     |
| 4 U.S. government obligations                            |                       |            |                 |     |
| 5 Tax-exempt securities                                  |                       |            |                 |     |
| 6 Other current assets (attach statement)                | STATEMENT 7           | 20,115.    |                 | 0.  |
| 7a Loans to partners (or persons related to partners)    |                       |            |                 |     |
| b Mortgage and real estate loans                         |                       |            |                 |     |
| 8 Other investments (attach statement)                   |                       |            |                 |     |
| 9a Buildings and other depreciable assets                | 893,923.              |            |                 |     |
| b Less accumulated depreciation                          | 696,849.              | 197,074.   |                 |     |
| 10a Depletable assets                                    |                       |            |                 |     |
| b Less accumulated depletion                             |                       |            |                 |     |
| 11 Land (net of any amortization)                        |                       |            |                 |     |
| 12a Intangible assets (amortizable only)                 | 149,304.              |            |                 |     |
| b Less accumulated amortization                          | 149,304.              |            |                 |     |
| 13 Other assets (attach statement)                       | STATEMENT 8           | 14,295.    |                 | 0.  |
| 14 Total assets  |                       | 2,370,045. |                 | 0.  |
| Liabilities and Capital                                  |                       |            |                 |     |
| 15 Accounts payable                                      |                       | 703,764.   |                 |     |
| 16 Mortgages, notes, bonds payable in less than 1 year   |                       |            |                 |     |
| 17 Other current liabilities (attach statement)          | STATEMENT 9           | 277,607.   |                 | 0.  |
| 18 All nonrecourse loans                                 |                       |            |                 |     |
| 19a Loans from partners (or persons related to partners) |                       | 261,456.   |                 |     |
| b Mortgages, notes, bonds payable in 1 year or more      |                       | 1,256,540. |                 |     |
| 20 Other liabilities (attach statement)                  | STATEMENT 10          | 123,639.   |                 | 0.  |
| 21 Partners' capital accounts                            |                       | -252,961.  |                 | 0.  |
| 22 Total liabilities and capital                         |                       | 2,370,045. |                 | 0.  |

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

|  |           |  |           |
|--|-----------|--|-----------|
| 1 Net income (loss) per books  | -521,510. | 6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):                         |           |
| 2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): |           | a Tax-exempt interest \$   |           |
| 3 Guaranteed payments (other than health insurance)  | 97,455.   | 7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize): |           |
| 4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):                |           | a Depreciation \$  | 26,698.   |
| a Depreciation \$  |           | 8 Add lines 6 and 7  | 26,698.   |
| b Travel and entertainment \$  | 333.      | 9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5                                   | -450,420. |
| 5 Add lines 1 through 4  | -423,722. |  |           |

Schedule M-2 Analysis of Partners' Capital Accounts

|  |           |   |         |
|--|-----------|---|---------|
| 1 Balance at beginning of year         | -391,383. | 6 Distributions: a Cash                               |         |
| 2 Capital contributed: a Cash          |           | b Property  |         |
| b Property                             |           | 7 Other decreases (itemize):                          |         |
| 3 Net income (loss) (see instructions) | -450,420. | STMT 12   | 97,788. |
| 4 Other increases (itemize):           | STMT 11   | 8 Add lines 6 and 7                                   | 97,788. |
| 5 Add lines 1 through 4                | 97,788.   | 9 Balance at end of year. Subtract line 8 from line 5 | 0.      |

**SCHEDULE K-2  
(Form 1065)****Partners' Distributive Share Items - International**

OMB No. 1545-0123

Attach to Form 1065.

Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.**2022**Department of the Treasury  
Internal Revenue Service

Name of partnership

**ROLL: HOLDINGS, LLC**

Employer identification number (EIN)

**20-8080487****A** Is the partnership a withholding foreign partnership?☐ Yes☒ No

If "Yes," enter your WP-EIN \_\_\_\_\_

**B** Is the partnership (including the home office or any branch) a qualified derivatives dealer?☐ Yes☒ No

If "Yes," enter your QI-EIN \_\_\_\_\_

**C** Check to indicate the parts of Schedule K-2 that apply.

- |   | Yes                                 | No                                  |
|---|-------------------------------------|-------------------------------------|
| 1 Does Part I apply? If "Yes," complete and attach Part I .....     | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 2 Does Part II apply? If "Yes," complete and attach Part II .....   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 3 Does Part III apply? If "Yes," complete and attach Part III ..... | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 4 Does Part IV apply? If "Yes," complete and attach Part IV .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 5 Does Part V apply? If "Yes," complete and attach Part V .....     | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 6 Does Part VI apply? If "Yes," complete and attach Part VI .....   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

- |   | Yes                      | No                                  |
|---|--------------------------|-------------------------------------|
| 7 Does Part VII apply? If "Yes," complete and attach Part VII .....   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8 Does Part VIII apply? If "Yes," complete and attach Part VIII ..... | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 9 Does Part IX apply? If "Yes," complete and attach Part IX .....     | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10 Does Part X apply? If "Yes," complete and attach Part X .....      | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 11 Does Part XI apply? If "Yes," complete and attach Part XI .....    | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 12 Reserved for future use .....                                      | <input type="checkbox"/> | <input type="checkbox"/>            |

**Part I Partnership's Other Current Year International Information**

Check box(es) for additional specified attachments. See instructions.

☐

1. Gain on personal property sale

☐

5. High-taxed income

☐

8. Form 5471 information

☐

11. Dual consolidated loss

☐

2. Foreign oil and gas taxes

☐

6. Section 267A disallowed deduction

☐

9. Other forms

☐

12. Reserved for future use

☐

3. Splitter arrangements

☐

7. Form 8858 information

☒

10. Partner loan transactions

☐

13. Other international items

☐

4. Foreign tax translation

(attach description and statement)

**Part II Foreign Tax Credit Limitation****Section 1 - Gross Income**

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |                            | (f) Sourced by partner | (g) Total  |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------|------------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) |                        |            |
| <b>1 Sales</b>                                     |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b> OC  | 4,513,778.      | 0.                                 | 0.                          | 0.                          | 0.                         | 0.                     | 4,513,778. |
| <b>B</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>2 Gross income from performance of services</b> |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>3 Gross rental real estate income</b>           |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>4 Other gross rental income</b>                 |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>   |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>   |                 |                                    |                             |                             |                            |                        |            |

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

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Name of partnership

**ROLL: HOLDINGS, LLC**

EIN

**20-8080487**

**Part II Foreign Tax Credit Limitation** (continued)

**Section 1 - Gross Income** (continued)

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |                            | (f) Sourced by partner | (g) Total |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------|-----------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) |                        |           |
| <b>5</b> Guaranteed payments .....                     |                 |                                    |                             |                             |                            |                        |           |
| <b>6</b> Interest income                               |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>7</b> Ordinary dividends (exclude amount on line 8) |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>8</b> Qualified dividends                           |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>9</b> Reserved for future use .....                 |                 |                                    |                             |                             |                            |                        |           |
| <b>10</b> Royalties and license fees                   |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>11</b> Net short-term capital gain                  |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>12</b> Net long-term capital gain                   |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>13</b> Collectibles (28%) gain                      |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>14</b> Unrecaptured section 1250 gain               |                 |                                    |                             |                             |                            |                        |           |
| <b>A</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>B</b> .....   |                 |                                    |                             |                             |                            |                        |           |
| <b>C</b> .....   |                 |                                    |                             |                             |                            |                        |           |

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Name of partnership

ROLL: HOLDINGS, LLC

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**Part II Foreign Tax Credit Limitation** (continued)**Section 1 - Gross Income** (continued)

| Description   | (a) U.S. source | Foreign Source                     |                             |                             |                            | (f) Sourced by partner | (g) Total  |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------|------------|
|   |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) |                        |            |
| <b>15</b> Net section 1231 gain                                 |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>16</b> Section 986(c) gain .....                             |                 |                                    |                             |                             |                            |                        |            |
| <b>17</b> Section 987 gain .....                                |                 |                                    |                             |                             |                            |                        |            |
| <b>18</b> Section 988 gain .....                                |                 |                                    |                             |                             |                            |                        |            |
| <b>19</b> Section 951(a) inclusions                             |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>20</b> Other income (see instructions)                       |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>21</b> Reserved for future use                               |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>22</b> Reserved for future use                               |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>23</b> Reserved for future use                               |                 |                                    |                             |                             |                            |                        |            |
| <b>A</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>24</b> Total gross income (combine lines 1 through 23) ..... | 4,513,778.      |                                    |                             |                             |                            |                        | 4,513,778. |
| <b>A</b> OC   | 4,513,778.      | 0.                                 | 0.                          | 0.                          | 0.                         | 0.                     | 4,513,778. |
| <b>B</b>  |                 |                                    |                             |                             |                            |                        |            |
| <b>C</b>  |                 |                                    |                             |                             |                            |                        |            |

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**Part II Foreign Tax Credit Limitation** (continued)**Section 2 - Deductions**

| Description   | (a) U.S. source   | Foreign Source                     |                             |                             |                            | (f) Sourced by partner | (g) Total         |
|---|-------------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------|-------------------|
|   |                   | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) |                        |                   |
| <b>25</b> Expenses allocable to sales income ...  | <b>4,849,718.</b> |                                    |                             |                             |                            |                        | <b>4,849,718.</b> |
| <b>26</b> Expenses allocable to gross income from performances of services .....                                |                   |                                    |                             |                             |                            |                        |                   |
| <b>27</b> Net short-term capital loss .....   |                   |                                    |                             |                             |                            |                        |                   |
| <b>28</b> Net long-term capital loss .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>29</b> Collectibles loss .....   |                   |                                    |                             |                             |                            |                        |                   |
| <b>30</b> Net section 1231 loss .....   |                   |                                    |                             |                             |                            |                        |                   |
| <b>31</b> Other losses .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>32</b> Research & experimental (R&E) expenses  |                   |                                    |                             |                             |                            |                        |                   |
| <b>A</b> SIC code: .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>B</b> SIC code: .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>C</b> SIC code: .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>33</b> Allocable rental expenses - depreciation, depletion, and amortization                                 |                   |                                    |                             |                             |                            |                        |                   |
| <b>34</b> Allocable rental expenses - other than depreciation, depletion, and amortization                      |                   |                                    |                             |                             |                            |                        |                   |
| <b>35</b> Allocable royalty and licensing expenses - depreciation, depletion, and amortization .....            |                   |                                    |                             |                             |                            |                        |                   |
| <b>36</b> Allocable royalty and licensing expenses - other than depreciation, depletion, and amortization ..... |                   |                                    |                             |                             |                            |                        |                   |
| <b>37</b> Depreciation not included on line 33 or 35 .....  |                   |                                    |                             |                             |                            |                        |                   |
| <b>38</b> Charitable contributions .....  | <b>181.</b>       |                                    |                             |                             |                            |                        | <b>181.</b>       |
| <b>39</b> Interest expense specifically allocable under Regulations section 1.861-10(e)                         |                   |                                    |                             |                             |                            | <b>107,362.</b>        | <b>107,362.</b>   |
| <b>40</b> Other interest expense specifically allocable under Regulations section 1.861-10T .....               |                   |                                    |                             |                             |                            |                        |                   |
| <b>41</b> Other interest expense - business .....   |                   |                                    |                             |                             |                            |                        |                   |
| <b>42</b> Other interest expense - investment ...   |                   |                                    |                             |                             |                            |                        |                   |
| <b>43</b> Other interest expense - passive activity   |                   |                                    |                             |                             |                            |                        |                   |
| <b>44</b> Section 59(e)(2) expenditures, excluding R&E expenses on line 32 .....                                |                   |                                    |                             |                             |                            |                        |                   |
| <b>45</b> Foreign taxes not creditable but deductible .....   |                   |                                    |                             |                             |                            |                        |                   |

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ROLL: HOLDINGS, LLC

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**Part II Foreign Tax Credit Limitation (continued)****Section 2 - Deductions (continued)**

| Description   | (a) U.S. source | Foreign Source                     |                             |                             |                            | (f) Sourced by partner | (g) Total  |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|----------------------------|------------------------|------------|
|   |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) |                        |            |
| 46 Section 986(c) loss .....                                      |                 |                                    |                             |                             |                            |                        |            |
| 47 Section 987 loss .....   |                 |                                    |                             |                             |                            |                        |            |
| 48 Section 988 loss .....   |                 |                                    |                             |                             |                            |                        |            |
| 49 Other allocable deductions (see instructions) .....            |                 |                                    |                             |                             |                            |                        |            |
| 50 Other apportioned share of deductions (see instructions) ..... |                 |                                    |                             |                             |                            |                        |            |
| 51 Reserved for future use .....                                  |                 |                                    |                             |                             |                            |                        |            |
| 52 Reserved for future use .....                                  |                 |                                    |                             |                             |                            |                        |            |
| 53 Reserved for future use .....                                  |                 |                                    |                             |                             |                            |                        |            |
| 54 <b>Total deductions</b> (combine lines 25 through 53) .....    | 4,849,899.      |                                    |                             |                             |                            | 107,362.               | 4,957,261. |
| 55 <b>Net income (loss)</b> (subtract line 54 from line 24) ..... | -336,121.       |                                    |                             |                             |                            | -107,362.              | -443,483.  |

**Part III Other Information for Preparation of Form 1116 or 1118****Section 1 - R&E Expenses Apportionment Factors**

| Description  | (a) U.S. source | Foreign Source                     |                             |                             |  | (f) Sourced by partner | (g) Total  |
|--|-----------------|------------------------------------|-----------------------------|-----------------------------|--|------------------------|------------|
|  |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other (category code ) (country code ) |                        |            |
| 1 Gross receipts by SIC code   |                 |                                    |                             |                             |  |                        |            |
| A SIC code: 594  | 4,513,778.      | 0.                                 | 0.                          | 0.                          | 0.   | 0.                     | 4,513,778. |
| B SIC code:  |                 |                                    |                             |                             |  |                        |            |
| C SIC code:  |                 |                                    |                             |                             |  |                        |            |
| E SIC code:  |                 |                                    |                             |                             |  |                        |            |
| E SIC code:  |                 |                                    |                             |                             |  |                        |            |
| F SIC code:  |                 |                                    |                             |                             |  |                        |            |
| 2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following. |                 |                                    |                             |                             |  |                        |            |
| A R&E expense with respect to activity performed in the United States  |                 |                                    |                             |                             |  |                        |            |
| (i) SIC code: .....  |                 |                                    |                             |                             |  | 2A(i)                  |            |
| (ii) SIC code: .....   |                 |                                    |                             |                             |  | 2A(ii)                 |            |
| (iii) SIC code: .....  |                 |                                    |                             |                             |  | 2A(iii)                |            |
| B R&E expense with respect to activity performed outside the United States                                     |                 |                                    |                             |                             |  |                        |            |
| (i) SIC code: .....  |                 |                                    |                             |                             |  | 2B(i)                  |            |
| (ii) SIC code: .....   |                 |                                    |                             |                             |  | 2B(ii)                 |            |
| (iii) SIC code: .....  |                 |                                    |                             |                             |  | 2B(iii)                |            |

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**Part III Other Information for Preparation of Form 1116 or 1118** (continued)**Section 2 - Interest Expense Apportionment Factors**

| Description   | (a) U.S. source | Foreign Source                     |                             |                             |  | (f) Sourced by partner | (g) Total  |
|---|-----------------|------------------------------------|-----------------------------|-----------------------------|--|------------------------|------------|
|   |                 | (b) Foreign branch category income | (c) Passive category income | (d) General category income | (e) Other<br>(category code _____ )<br>(country code _____ ) |                        |            |
| <b>1</b> Total average value of assets .....  | 1,185,023.      |                                    |                             |                             |  |                        | 1,185,023. |
| <b>2</b> Sections 734(b) and 743(b) adjustment to assets - average value .....  |                 |                                    |                             |                             |  |                        |            |
| <b>3</b> Assets attracting directly allocable interest expense under Regulations section 1.861-10(e) .....                |                 |                                    |                             |                             |  |                        |            |
| <b>4</b> Other assets attracting directly allocable interest expense under Regulations section 1.861-10T .....            |                 |                                    |                             |                             |  |                        |            |
| <b>5</b> Assets excluded from apportionment formula .....   |                 |                                    |                             |                             |  |                        |            |
| <b>6a</b> Total assets used for apportionment (subtract the sum of lines 3, 4, and 5 from the sum of lines 1 and 2) ..... | 1,185,023.      |                                    |                             |                             |  |                        | 1,185,023. |
| <b>b</b> Assets attracting business interest expense .....  | 1,185,023.      |                                    |                             |                             |  |                        | 1,185,023. |
| <b>c</b> Assets attracting investment interest expense .....  |                 |                                    |                             |                             |  |                        |            |
| <b>d</b> Assets attracting passive activity interest expense .....  |                 |                                    |                             |                             |  |                        |            |
| <b>7</b> Basis in stock of 10%-owned noncontrolled foreign corporations (see attachment) .....                            |                 |                                    |                             |                             |  |                        |            |
| <b>8</b> Basis in stock of CFCs (see attachment) .....  |                 |                                    |                             |                             |  |                        |            |

**Section 3 - Foreign-Derived Intangible Income (FDII) Deduction Apportionment Factors**

| Description   | (a) U.S. source | Foreign Source              |                             |  | (e) Sourced by partner | (f) Total |
|---|-----------------|-----------------------------|-----------------------------|--|------------------------|-----------|
|   |                 | (b) Passive category income | (c) General category income | (d) Other<br>(category code _____ )<br>(country code _____ ) |                        |           |
| <b>1</b> Foreign-derived gross receipts .....   |                 |                             |                             |  |                        |           |
| <b>2</b> Cost of goods sold .....   |                 |                             |                             |  |                        |           |
| <b>3</b> Partnership deductions allocable to foreign-derived gross receipts .....         |                 |                             |                             |  |                        |           |
| <b>4</b> Other partnership deductions apportioned to foreign-derived gross receipts ..... |                 |                             |                             |  |                        |           |

Schedule K-2 (Form 1065) 2022

Page **7**

Name of partnership

EIN

20-8080487

**Part III Other Information for Preparation of Form 1116 or 1118** (continued)**Section 4 - Foreign Taxes**

| Description  | (a) Type of tax | (b) Section 951A category income |         | (c) Foreign branch category income |         |         |
|--|-----------------|----------------------------------|---------|------------------------------------|---------|---------|
|  |                 | U.S.                             | Foreign | U.S.                               | Foreign | Partner |
| <b>1</b> Direct (section 901 or 903) foreign taxes: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued |                 |                                  |         |                                    |         |         |
| <b>A</b>   |                 |                                  |         |                                    |         |         |
| <b>B</b>   |                 |                                  |         |                                    |         |         |
| <b>C</b>   |                 |                                  |         |                                    |         |         |
| <b>D</b>   |                 |                                  |         |                                    |         |         |
| <b>E</b>   |                 |                                  |         |                                    |         |         |
| <b>F</b>   |                 |                                  |         |                                    |         |         |
| <b>2</b> Reduction of taxes (total)  |                 |                                  |         |                                    |         |         |
| <b>A</b> Taxes on foreign mineral income .....   |                 |                                  |         |                                    |         |         |
| <b>B</b> Reserved for future use .....   |                 |                                  |         |                                    |         |         |
| <b>C</b> International boycott provisions .....  |                 |                                  |         |                                    |         |         |
| <b>D</b> Failure-to-file penalties .....   |                 |                                  |         |                                    |         |         |
| <b>E</b> Taxes with respect to splitter arrangements .....   |                 |                                  |         |                                    |         |         |
| <b>F</b> Taxes on foreign corporate distributions .....  |                 |                                  |         |                                    |         |         |
| <b>G</b> Other .....   |                 |                                  |         |                                    |         |         |
| <b>3</b> Foreign tax redeterminations  |                 |                                  |         |                                    |         |         |
| <b>A</b>   |                 |                                  |         |                                    |         |         |
| Related tax year .....   |                 |                                  |         |                                    |         |         |
| Date tax paid .....  |                 |                                  |         |                                    |         |         |
| Contested tax ..... <input type="checkbox"/>   |                 |                                  |         |                                    |         |         |
| <b>B</b>   |                 |                                  |         |                                    |         |         |
| Related tax year .....   |                 |                                  |         |                                    |         |         |
| Date tax paid .....  |                 |                                  |         |                                    |         |         |
| Contested tax ..... <input type="checkbox"/>   |                 |                                  |         |                                    |         |         |
| <b>C</b>   |                 |                                  |         |                                    |         |         |
| Related tax year .....   |                 |                                  |         |                                    |         |         |
| Date tax paid .....  |                 |                                  |         |                                    |         |         |
| Contested tax ..... <input type="checkbox"/>   |                 |                                  |         |                                    |         |         |
| <b>4</b> Reserved for future use .....   |                 |                                  |         |                                    |         |         |
| <b>5</b> Reserved for future use .....   |                 |                                  |         |                                    |         |         |
| <b>6</b> Reserved for future use .....   |                 |                                  |         |                                    |         |         |

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

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Name of partnership

EIN

20-8080487

**Part III Other Information for Preparation of Form 1116 or 1118** (continued)**Section 4 - Foreign Taxes** (continued)

|          | (d) Passive category income |         |         | (e) General category income |         |         | (f) Other<br>(category code ) | (g) Total |
|----------|-----------------------------|---------|---------|-----------------------------|---------|---------|-------------------------------|-----------|
|          | U.S.                        | Foreign | Partner | U.S.                        | Foreign | Partner |                               |           |
| <b>1</b> |                             |         |         |                             |         |         |                               |           |
| <b>A</b> |                             |         |         |                             |         |         |                               |           |
| <b>B</b> |                             |         |         |                             |         |         |                               |           |
| <b>C</b> |                             |         |         |                             |         |         |                               |           |
| <b>D</b> |                             |         |         |                             |         |         |                               |           |
| <b>E</b> |                             |         |         |                             |         |         |                               |           |
| <b>F</b> |                             |         |         |                             |         |         |                               |           |
| <b>2</b> |                             |         |         |                             |         |         |                               |           |
| <b>A</b> |                             |         |         |                             |         |         |                               |           |
| <b>B</b> |                             |         |         |                             |         |         |                               |           |
| <b>C</b> |                             |         |         |                             |         |         |                               |           |
| <b>D</b> |                             |         |         |                             |         |         |                               |           |
| <b>E</b> |                             |         |         |                             |         |         |                               |           |
| <b>F</b> |                             |         |         |                             |         |         |                               |           |
| <b>G</b> |                             |         |         |                             |         |         |                               |           |
| <b>3</b> |                             |         |         |                             |         |         |                               |           |
| <b>A</b> |                             |         |         |                             |         |         |                               |           |
| <b>B</b> |                             |         |         |                             |         |         |                               |           |
| <b>C</b> |                             |         |         |                             |         |         |                               |           |
| <b>4</b> |                             |         |         |                             |         |         |                               |           |
| <b>5</b> |                             |         |         |                             |         |         |                               |           |
| <b>6</b> |                             |         |         |                             |         |         |                               |           |

**Section 5 - Other Tax Information**

| Description  | (a) U.S. source | Foreign Source                   |                                    |                             |                             |  | (g) Sourced by partner | (h) Total |
|--|-----------------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|--|------------------------|-----------|
|  |                 | (b) Section 951A category income | (c) Foreign branch category income | (d) Passive category income | (e) General category income | (f) Other<br>(category code _____ )<br>(country code _____ ) |                        |           |
| <b>1</b> Section 743(b) positive income adjustment ..... |                 |                                  |                                    |                             |                             |  |                        |           |
| <b>2</b> Section 743(b) negative income adjustment ..... |                 |                                  |                                    |                             |                             |  |                        |           |
| <b>3</b> Reserved for future use .....                   |                 |                                  |                                    |                             |                             |  |                        |           |
| <b>4</b> Reserved for future use .....                   |                 |                                  |                                    |                             |                             |  |                        |           |

Form **1125-A****Cost of Goods Sold**

(Rev. November 2018)

Department of the Treasury  
Internal Revenue Service  
Name▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**  
▶ **Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.**

OMB No. 1545-0123

| Name                       |  | Employer identification number |
|----------------------------|--|--------------------------------|
| <b>ROLL: HOLDINGS, LLC</b> |  | <b>20-8080487</b>              |
| <b>1</b>                   | Inventory at beginning of year .....   | <b>1</b> 2,055,813.            |
| <b>2</b>                   | Purchases .....  | <b>2</b> 2,919,647.            |
| <b>3</b>                   | Cost of labor .....  | <b>3</b>                       |
| <b>4</b>                   | Additional section 263A costs (attach schedule) .....  | <b>4</b>                       |
| <b>5</b>                   | Other costs (attach schedule) <b>SEE STATEMENT 13</b> .....  | <b>5</b> 75,914.               |
| <b>6</b>                   | <b>Total.</b> Add lines 1 through 5 .....  | <b>6</b> 5,051,374.            |
| <b>7</b>                   | Inventory at end of year .....   | <b>7</b> 2,607,500.            |
| <b>8</b>                   | <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions ..... | <b>8</b> 2,443,874.            |

**9 a** Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶ \_\_\_\_\_

**b** Check if there was a writedown of subnormal goods ..... ▶ ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ..... ▶ ☐

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO ..... **9d** \_\_\_\_\_

**e** If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions ..... ☐ Yes ☒ No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ..... ☐ Yes ☒ No  
If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 11-2018)

**SCHEDULE B-1  
(Form 1065)**(Rev. August 2019)  
Department of the Treasury  
Internal Revenue Service**Information on Partners Owning 50% or  
More of the Partnership**

▶ Attach to Form 1065.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.

Name of partnership

Employer identification number

ROLL: HOLDINGS, LLC

20-8080487

**Part I Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|----------------------|------------------------------|--|
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |

**Part II Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

| (i) Name of Individual or Estate | (ii) Identifying Number (if any) | (iii) Country of Citizenship (see instructions) | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|----------------------------------|----------------------------------|---|---|
| STUART HUNTER                    |                                  | UNITED STATES                                   | 100.00  |
|                                  |                                  |   |   |
|                                  |                                  |   |   |
|                                  |                                  |   |   |
|                                  |                                  |   |   |
|                                  |                                  |   |   |
|                                  |                                  |   |   |
|                                  |                                  |   |   |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

**SCHEDULE B-2  
(Form 1065)**(December 2018)  
Department of the Treasury  
Internal Revenue Service**Election Out of the Centralized  
Partnership Audit Regime**

OMB No. 1545-0123

▶ Attach to Form 1065 or Form 1066.

▶ Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

Name of Partnership

ROLL: HOLDINGS, LLC

Employer Identification Number (EIN)

20-8080487

Certain partnerships with 100 or fewer partners can elect out of the centralized partnership audit regime if each partner is an individual, a C corporation, a foreign entity that would be treated as a C corporation were it domestic, an S corporation, or an estate of a deceased partner. For purposes of determining whether the partnership has 100 or fewer partners, the partnership must include all shareholders of any S corporation that is a partner. By completing Part I, you are making an affirmative statement that all of the partners in the partnership are eligible partners under section 6221(b)(1)(C) and you have provided all of the information on this schedule. See the instructions, including the instructions for the treatment of real estate mortgage investment conduits (REMICs), for more details.

**Part I List of Eligible Partners**

Use the following codes under Type of Eligible Partner:

I - Individual C - Corporation E - Estate of Deceased Partner F - Eligible Foreign Entity S - S corporation

|    | Name of Partner | Taxpayer Identification Number (TIN) | Type of Eligible Partner (Code) |
|----|-----------------|--------------------------------------|---------------------------------|
| 1  | STUART HUNTER   |                                      | I                               |
| 2  | RYAN HUGHES     |                                      | I                               |
| 3  |                 |                                      |                                 |
| 4  |                 |                                      |                                 |
| 5  |                 |                                      |                                 |
| 6  |                 |                                      |                                 |
| 7  |                 |                                      |                                 |
| 8  |                 |                                      |                                 |
| 9  |                 |                                      |                                 |
| 10 |                 |                                      |                                 |
| 11 |                 |                                      |                                 |
| 12 |                 |                                      |                                 |
| 13 |                 |                                      |                                 |
| 14 |                 |                                      |                                 |
| 15 |                 |                                      |                                 |

Continued on Part IV

**Part II List of S Corporation Shareholders** (For each S corporation partner, complete a separate Part II and separate Part V, if needed.)

Use the following codes under Type of Person:

I - Individual E - Estate of Deceased Shareholder T - Trust O - Other

Name of

S Corporation Partner ▶

TIN of Partner ▶

|    | Name of Shareholder | Shareholder TIN | Type of Person (Code) |
|----|---------------------|-----------------|-----------------------|
| 1  |                     |                 |                       |
| 2  |                     |                 |                       |
| 3  |                     |                 |                       |
| 4  |                     |                 |                       |
| 5  |                     |                 |                       |
| 6  |                     |                 |                       |
| 7  |                     |                 |                       |
| 8  |                     |                 |                       |
| 9  |                     |                 |                       |
| 10 |                     |                 |                       |
| 11 |                     |                 |                       |
| 12 |                     |                 |                       |

Continued on Part V

**Part III Total Number of Schedules K-1 Required To Be Issued.** See instructions.

|   |  |   |    |
|---|--|---|----|
| 1 | Total of Part I and all Parts IV Schedules K-1 required to be issued by the partnership .....            | 1 | 2. |
| 2 | Total of Part II and all Parts V Schedules K-1 required to be issued by any S corporation partners ..... | 2 |    |
| 3 | <b>Total. Add line 1 and line 2</b> .....  | 3 | 2. |

**Note:** If line 3 is more than 100, the partnership cannot make the election under section 6221(b).

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OTHER

1

OMB No. 1545-0172

**2022**Attachment  
Sequence No. **179**Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ROLL: HOLDINGS, LLC

ROLL HOLDINGS, LLC

20-8080487

**Part I** Election To Expense Certain Property Under Section 179 **Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            | 1,080,000.       |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            | 15,571.          |
| 3  | Threshold cost of section 179 property before reduction in limitation   | 3                            | 2,700,000.       |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            | 0.               |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            | 1,080,000.       |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8   | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2021 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5   | 11                           | 1,080,000.       |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11  | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12   | 13                           |                  |

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

|    |  |    |         |
|----|--|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | 15,571. |
| 15 | Property subject to section 168(f)(1) election   | 15 |         |
| 16 | Other depreciation (including ACRS)  | 16 |         |

**Part III** MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

|    |  |    |        |
|----|--|----|--------|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2022   | 17 | 9,152. |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |        |

**Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | /                                    |  | 27.5 yrs.           | MM             | S/L        |                            |
|                                | /                                    |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property | /                                    |  | 39 yrs.             | MM             | S/L        |                            |
|                                | /                                    |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

|                |   |  |         |    |     |  |
|----------------|---|--|---------|----|-----|--|
| 20a Class life |   |  |         |    | S/L |  |
| b 12-year      |   |  | 12 yrs. |    | S/L |  |
| c 30-year      | / |  | 30 yrs. | MM | S/L |  |
| d 40-year      | / |  | 40 yrs. | MM | S/L |  |

**Part IV** Summary (See instructions.)

|    |  |    |         |
|----|--|----|---------|
| 21 | Listed property. Enter amount from line 28   | 21 | 1,975.  |
| 22 | <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.<br>Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. | 22 | 26,698. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs  | 23 |         |

Form 4562 (2022)

ROLL: HOLDINGS, LLC

20-8080487 Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

| (a)<br>Type of property<br>(list vehicles first) | (b)<br>Date<br>placed in<br>service | (c)<br>Business/<br>investment<br>use percentage | (d)<br>Cost or<br>other basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention | (h)<br>Depreciation<br>deduction | (i)<br>Elected<br>section 179<br>cost |
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25****26** Property used more than 50% in a qualified business use:

|                |         |        |   |         |          |          |        |  |
|----------------|---------|--------|---|---------|----------|----------|--------|--|
| 2015 FORD T150 | :       | :      | % |         |          |          |        |  |
| VAN            | 0430151 | 100.00 | % | 28,262. | 28,262.5 | 200DB-HY | 1,975. |  |
|                | :       | :      | % |         |          |          |        |  |

**27** Property used 50% or less in a qualified business use:

|  |   |   |   |  |  |       |  |  |
|--|---|---|---|--|--|-------|--|--|
|  | : | : | % |  |  | S/L - |  |  |
|  | : | : | % |  |  | S/L - |  |  |
|  | : | : | % |  |  | S/L - |  |  |

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28** 1,975.**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|  | (a)<br>Vehicle | (b)<br>Vehicle | (c)<br>Vehicle | (d)<br>Vehicle | (e)<br>Vehicle | (f)<br>Vehicle |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>30</b> Total business/investment miles driven during the year (don't include commuting miles) ..... |                |                |                |                |                |                |
| <b>31</b> Total commuting miles driven during the year ...   |                |                |                |                |                |                |
| <b>32</b> Total other personal (noncommuting) miles driven .....                                       |                |                |                |                |                |                |
| <b>33</b> Total miles driven during the year.<br>Add lines 30 through 32 .....                         |                |                |                |                |                |                |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? .....                      | Yes            | No             | Yes            | No             | Yes            | No             |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....              |                |                |                |                |                |                |
| <b>36</b> Is another vehicle available for personal use? .....   |                |                |                |                |                |                |

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

|  |     |    |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....  | Yes | No |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners ..... |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? .....   |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....   |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....  |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

| (a)<br>Description of costs | (b)<br>Date amortization<br>begins | (c)<br>Amortizable<br>amount | (d)<br>Code<br>section | (e)<br>Amortization<br>period or percentage | (f)<br>Amortization<br>for this year |
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|

**42** Amortization of costs that begins during your 2022 tax year:

|  |   |   |  |  |  |
|--|---|---|--|--|--|
|  | : | : |  |  |  |
|  | : | : |  |  |  |

**43** Amortization of costs that began before your 2022 tax year ..... **43****44** Total. Add amounts in column (f). See the instructions for where to report ..... **44**



Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

|   |        |                                      |                                  |
|---|--------|--------------------------------------|----------------------------------|
| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: |        | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.) |
| A   | LAPTOP | 010119                               | 120622                           |
| B   |        |                                      |                                  |
| C   |        |                                      |                                  |
| D   |        |                                      |                                  |

| These columns relate to the properties on lines 19A through 19D.   |  | Property A | Property B | Property C | Property D |
|--|--|------------|------------|------------|------------|
| 20   | Gross sales price (Note: See line 1a before completing.)   | 20 355.    |            |            |            |
| 21   | Cost or other basis plus expense of sale   | 21 1,439.  |            |            |            |
| 22   | Depreciation (or depletion) allowed or allowable   | 22 1,439.  |            |            |            |
| 23   | Adjusted basis. Subtract line 22 from line 21  | 23 0.      |            |            |            |
| 24   | Total gain. Subtract line 23 from line 20  | 24 355.    |            |            |            |
| 25 If section 1245 property:   |  |            |            |            |            |
| a  | Depreciation allowed or allowable from line 22   | 25a 1,439. |            |            |            |
| b  | Enter the smaller of line 24 or 25a  | 25b 355.   |            |            |            |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. |  |            |            |            |            |
| a  | Additional depreciation after 1975   | 26a        |            |            |            |
| b  | Applicable percentage multiplied by the smaller of line 24 or line 26a   | 26b        |            |            |            |
| c  | Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e                           | 26c        |            |            |            |
| d  | Additional depreciation after 1969 and before 1976   | 26d        |            |            |            |
| e  | Enter the smaller of line 26c or 26d   | 26e        |            |            |            |
| f  | Section 291 amount (corporations only)   | 26f        |            |            |            |
| g  | Add lines 26b, 26e, and 26f  | 26g        |            |            |            |
| 27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.       |  |            |            |            |            |
| a  | Soil, water, and land clearing expenses  | 27a        |            |            |            |
| b  | Line 27a multiplied by applicable percentage   | 27b        |            |            |            |
| c  | Enter the smaller of line 24 or 27b  | 27c        |            |            |            |
| 28 If section 1254 property:   |  |            |            |            |            |
| a  | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion | 28a        |            |            |            |
| b  | Enter the smaller of line 24 or 28a  | 28b        |            |            |            |
| 29 If section 1255 property:   |  |            |            |            |            |
| a  | Applicable percentage of payments excluded from income under section 126   | 29a        |            |            |            |
| b  | Enter the smaller of line 24 or 29a  | 29b        |            |            |            |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

|    |   |    |      |
|----|---|----|------|
| 30 | Total gains for all properties. Add property columns A through D, line 24   | 30 | 355. |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13  | 31 | 355. |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 |      |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

|    | (a) Section 179   | (b) Section 280F(b)(2) |
|----|---|------------------------|
| 33 | Section 179 expense deduction or depreciation allowable in prior years                    | 33                     |
| 34 | Recomputed depreciation. See instructions   | 34                     |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35                     |

**Worksheet for Figuring Net Earnings (Loss) From Self-Employment**

|   |           |                    |   |
|---|-----------|--------------------|---|
| Name of partnership<br><b>ROLL: HOLDINGS, LLC</b>   |           |                    | Employer identification number<br><b>20-8080487</b> |
| <b>1 a</b> Ordinary income (loss) (Schedule K, line 1) .....  | <b>1a</b> | <b>- 547,694 .</b> |   |
| <b>b</b> Net income (loss) from <b>CERTAIN</b> rental real estate activities .....  | <b>1b</b> |                    |   |
| <b>c</b> Net income (loss) from other rental activities (Schedule K, line 3c) .....   | <b>1c</b> |                    |   |
| <b>d</b> Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount .....   | <b>1d</b> |                    |   |
| <b>e</b> Other additions .....  | <b>1e</b> |                    |   |
| <b>f</b> Combine lines 1a through 1e .....  | <b>1f</b> | <b>- 547,694 .</b> |   |
| <b>2 a</b> Net gain from Form 4797, Part II, line 17, included on line 1a above .....   | <b>2a</b> | <b>355 .</b>       |   |
| <b>b</b> Other subtractions .....   | <b>2b</b> |                    |   |
| <b>c</b> Add lines 2a and 2b .....  | <b>2c</b> | <b>355 .</b>       |   |
| <b>3 a</b> Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c .....   | <b>3a</b> | <b>- 548,049 .</b> | <b>3c</b>   |
| <b>b</b> Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs .....   | <b>3b</b> |                    |   |
| <b>c</b> Subtract line 3b from line 3a .....  |           |                    |   |
| <b>4 a</b> Guaranteed payments to partners (Schedule K, line 4a) derived from a trade or business as defined in section 1402(c) .....                                       | <b>4a</b> | <b>97,455 .</b>    | <b>4c</b>   |
| <b>b</b> Part of line 4a allocated to individual limited partners for <b>other than</b> services and to estates, trusts, corporations, exempt organizations, and IRAs ..... | <b>4b</b> |                    |   |
| <b>c</b> Subtract line 4b from line 4a .....  |           |                    |   |
| <b>5</b> Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a .....  | <b>5</b>  | <b>- 450,594 .</b> |   |

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

ROLL: HOLDINGS, LLC  
791 SOUTH SIXTH STREET  
COLUMBUS, OH 43206

EMPLOYER IDENTIFICATION NUMBER: 20-8080487

FOR THE YEAR ENDING DECEMBER 31, 2022

ROLL: HOLDINGS, LLC IS MAKING THE DE MINIMIS SAFE HARBOR ELECTION  
UNDER REG. SEC. 1.263(A)-1(F).

FOOTNOTES

STATEMENT 1

SCHEDULE M-2 DETAIL:

SCHEDULE M-2 IS PREPARED ON A TAX BASIS. SCHEDULE L IS PREPARED ON A BOOK BASIS. ANY DIFFERENCES ARE RELATED TO TIMING ADJUSTMENTS. DETAILS ARE AVAILABLE UPON REQUEST.

STATEMENT DISCLOSING A PARTNERSHIP TERMINATION

ROLL: HOLDINGS, LLC  
791 SOUTH SIXTH STREET  
COLUMBUS, OH 43206

EIN: 20-8080487

PURSUANT TO REVENUE RULING 99-6 AND IRC SEC. 708(B)(1)(A) AND THE REGULATIONS THEREUNDER, ROLL: HOLDINGS, LLC TERMINATED ON 12/31/22. ON THAT DATE, STUART HUNTER (SSN: [REDACTED]) ACQUIRED 100% OWNERSHIP IN THE PARTNERSHIP'S CAPITAL AND PROFITS. THIS RESULTS IN A NEW SINGLE MEMBER LIMITED LIABILITY COMPANY FOR FEDERAL INCOME TAX PURPOSES WHICH WILL BE TREATED AS A DISREGARDED ENTITY BEGINNING 1/1/23 AND REPORTED BY STUART HUNTER (SSN: [REDACTED]) GOING FORWARD.

| FORM 1065                   | TAX EXPENSE | STATEMENT 2 |
|-----------------------------|-------------|-------------|
| DESCRIPTION                 |             | AMOUNT      |
| CAT TAX                     |             | 8,998.      |
| TOTAL TO FORM 1065, LINE 14 |             | 8,998.      |

| FORM 1065                       | OTHER DEDUCTIONS | STATEMENT 3 |
|---------------------------------|------------------|-------------|
| DESCRIPTION                     |                  | AMOUNT      |
| ADVERTISING                     |                  | 101,954.    |
| BANK FEES                       |                  | 15,270.     |
| CLEANING SERVICES               |                  | 11,177.     |
| COMPUTER, INTERNET & SOFTWARE   |                  | 40,461.     |
| CREDIT CARD FEES                |                  | 94,632.     |
| DUES AND SUBSCRIPTIONS          |                  | 761.        |
| INSURANCE                       |                  | 12,172.     |
| LEGAL AND ACCOUNTING            |                  | 76,501.     |
| MEALS                           |                  | 333.        |
| MEALS NOT SUBJECT TO LIMITATION |                  | 2,184.      |
| MISC.                           |                  | 4,732.      |
| OFFICE SUPPLIES                 |                  | 13,541.     |
| PROFESSIONAL DEVELOPMENT        |                  | 28,499.     |
| SUPPLIES                        |                  | 13,150.     |
| TRAVEL                          |                  | 13,505.     |
| UTILITIES                       |                  | 51,441.     |
| VEHICLE EXPENSE                 |                  | 7,175.      |
| WARRANTY EXPENSE                |                  | 362.        |
| TOTAL TO FORM 1065, LINE 20     |                  | 487,850.    |

| SCHEDULE K                     | CHARITABLE CONTRIBUTIONS          | STATEMENT 4 |
|--------------------------------|-----------------------------------|-------------|
| DESCRIPTION                    | TYPE                              | AMOUNT      |
| CHARITABLE CONTRIBUTIONS       | NOT SUBJ. TO LIMITATION<br>(100%) | 181.        |
| TOTALS TO SCHEDULE K, LINE 13A |                                   | 181.        |

| SCHEDULE K                                | NONDEDUCTIBLE EXPENSE | STATEMENT 5 |
|---|-----------------------|-------------|
| DESCRIPTION                               |                       | AMOUNT      |
| EXCLUDED MEALS AND ENTERTAINMENT EXPENSES |                       | 333.        |
| TOTAL TO SCHEDULE K, LINE 18C             |                       | 333.        |

| SCHEDULE K                              | OTHER ITEMS | STATEMENT 6 |
|---|-------------|-------------|
| DESCRIPTION                             |             | AMOUNT      |
| SECTION 199A - ORDINARY INCOME (LOSS)   |             | -547,694.   |
| SECTION 199A W-2 WAGES                  |             | 1,447,674.  |
| SECTION 199A UNADJUSTED BASIS OF ASSETS |             | 423,511.    |
| BUSINESS INTEREST EXPENSE               |             | 107,362.    |

| SCHEDULE L                  | OTHER CURRENT ASSETS  | STATEMENT 7     |
|-----------------------------|-----------------------|-----------------|
| DESCRIPTION                 | BEGINNING OF TAX YEAR | END OF TAX YEAR |
| EMPLOYEE ADVANCE            | 104.                  | 0.              |
| PAYROLL CASH BALANCING      | 4,934.                | 0.              |
| PREPAID EXPENSES            | 14,128.               | 0.              |
| WARRANTY HOLDING            | 949.                  | 0.              |
| TOTAL TO SCHEDULE L, LINE 6 | 20,115.               | 0.              |

| SCHEDULE L                   | OTHER ASSETS          | STATEMENT 8     |
|------------------------------|-----------------------|-----------------|
| DESCRIPTION                  | BEGINNING OF TAX YEAR | END OF TAX YEAR |
| SECURITY DEPOSITS            | 14,295.               | 0.              |
| TOTAL TO SCHEDULE L, LINE 13 | 14,295.               | 0.              |

| SCHEDULE L                    | OTHER CURRENT LIABILITIES | STATEMENT 9        |
|-------------------------------|---------------------------|--------------------|
| DESCRIPTION                   | BEGINNING OF<br>TAX YEAR  | END OF TAX<br>YEAR |
| ACCRUED PAYROLL LIABILITIES   | 36,362.                   | 0.                 |
| CREDIT CARDS PAYABLE          | 211,325.                  | 0.                 |
| CUSTOMER DEPOSITS             | 18,055.                   | 0.                 |
| GIFT CERTIFICATES OUTSTANDING | 6,870.                    | 0.                 |
| SALES TAX PAYABLE             | 3,300.                    | 0.                 |
| TAX PAYABLE                   | 575.                      | 0.                 |
| UNEARNED INCOME               | 1,120.                    | 0.                 |
| TOTAL TO SCHEDULE L, LINE 17  | 277,607.                  | 0.                 |

| SCHEDULE L                   | OTHER LIABILITIES        | STATEMENT 10       |
|------------------------------|--------------------------|--------------------|
| DESCRIPTION                  | BEGINNING OF<br>TAX YEAR | END OF TAX<br>YEAR |
| ACCRUED INTEREST             | 123,639.                 | 0.                 |
| TOTAL TO SCHEDULE L, LINE 20 | 123,639.                 | 0.                 |

| SCHEDULE M-2                  | OTHER INCREASES | STATEMENT 11 |
|-------------------------------|-----------------|--------------|
| DESCRIPTION                   |                 | AMOUNT       |
| PARTNERSHIP TERMINATION       |                 | 939,591.     |
| TOTAL TO SCHEDULE M-2, LINE 4 |                 | 939,591.     |

| SCHEDULE M-2                  | OTHER DECREASES | STATEMENT 12 |
|-------------------------------|-----------------|--------------|
| DESCRIPTION                   |                 | AMOUNT       |
| GUARANTEED PAYMENTS           |                 | 97,455.      |
| NONDEDUCTIBLE EXPENSES        |                 | 333.         |
| TOTAL TO SCHEDULE M-2, LINE 7 |                 | 97,788.      |

| FORM 1125-A            | OTHER COSTS | STATEMENT 13 |
|------------------------|-------------|--------------|
| DESCRIPTION            |             | AMOUNT       |
| FREIGHT IN/FREIGHT OUT |             | 30,158.      |
| SHIPPING               |             | 45,756.      |
| TOTAL TO LINE 5        |             | 75,914.      |

**Fill in this information to identify the case and this filing:**Debtor Name roll: Development Company, LLCUnited States Bankruptcy Court for the: Southern District of Ohio

Case number (If known): \_\_\_\_\_

Official Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule* \_\_\_\_\_
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ *Other document that requires a declaration* \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 8/31/2023  
MM/DD/YYYY

**x /s/ Stuart Hunter**  
Signature of individual signing on behalf of debtor

**Stuart Hunter**  
Printed name

**Manager / CEO**  
Position or relationship to debtor

**Fill in this information to identify your case:**Debtor Name roll: Development Company, LLCUnited States Bankruptcy Court for the: Southern District of Ohio

Case number (if known): \_\_\_\_\_

☐ Check if this is an amended filingOfficial Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

|   | Name of creditor and complete mailing address, including zip code                                    | Name, telephone number, and email address of creditor contact | Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts) | Indicate if claim is contingent, unliquidated, or disputed | Amount of unsecured claim         |   |                 |
|---|--|---|---|--|-----------------------------------|---|-----------------|
|   |  |   |   |  | Total claim, if partially secured | Deduction for value of collateral or setoff | Unsecured claim |
| 1 | U.S. Small Business Administration<br>14925 Kingsport Road<br>Fort Worth, TX 76155                   |   | SBA EIDL  |  |                                   |   | \$500,000.00    |
| 2 | Giant Bicycle, Inc.<br>c/o Elena Smith<br>3587 Old Conejo Rd.<br>Newbury Park, CA 91320              | Elena Smith<br>ElenaSmith@GiantBicycle.com<br>805-267-4632    | Lien on Certain Inventory   | Contingent<br>Unliquidated<br>Disputed                     |                                   |   | \$218,774.48    |
| 3 | American Express<br>c/o Bankruptcy Dept.<br>115 W Towne Ridge Pkwy<br>Sandy, UT 84070                |   | Credit Card   |  |                                   |   | \$88,157.83     |
| 4 | JP Morgan Chase<br>1111 Polaris Parkway<br>Columbus, OH 43240  |   | Credit Card   |  |                                   |   | \$65,069.40     |
| 5 | Quality Bicycle Products, Inc.<br>c/o Maria Scalisi<br>6400 W. 105th Street<br>Minneapolis, MN 55438 | Maria Scalisi<br>mscalisi@qbp.com<br>800.346.0004 x-1915      | Inventory   |  |                                   |   | \$19,639.65     |

Debtor **roll: Development Company, LLC** Case number (if known) \_\_\_\_\_  
Name

|    |  |  |                  |  |  |  |                    |
|----|--|--|------------------|--|--|--|--------------------|
| 6  | <b>Hawley, LLC</b><br>c/o Joy Lajoy<br>1181 S. Lake Drive<br>Lexington, SC 29073                                 | Joy Lajoy<br>joylajoie@hlc.bike<br>1-888-522-BIKE ext: 2260                      | <b>Inventory</b> |  |  |  | <b>\$13,819.49</b> |
| 7  | <b>Kent International Inc.</b><br>c/o Ingrid Duval<br>60 East Halsey Road<br>Parsippany, NJ 07054                | Ingrid Duval<br>iDuval@kent.bike<br>(973) 434-8181 Ext. 205                      | <b>Inventory</b> |  |  |  | <b>\$13,151.00</b> |
| 8  | <b>Kuat Racks</b><br>2240 North Alliance Avenue<br>Springfield, MO 65803   | accounting@kuat.com<br>1-877-822-5828  | <b>Inventory</b> |  |  |  | <b>\$7,636.52</b>  |
| 9  | <b>BMC USA Corporation</b><br>c/o Phil Collignon<br>69 Mount Herman Rd., Suite<br>111<br>Scotts Valley, CA 95066 | Phill Collignon<br>Phil.Collignon@bmc-switz<br>erland.com<br>(888) 262-7755;1515 | <b>Inventory</b> |  |  |  | <b>\$5,158.20</b>  |
| 10 | <b>Tifosi Optics, Inc.</b><br>c/o Emmy Shirley<br>1011 Industrial Blvd.<br>Watkinsville, GA 30677                | Emmy Shirley<br>emmy@tifosioptics.com<br>706-995-5996                            | <b>Inventory</b> |  |  |  | <b>\$3,519.00</b>  |

**United States Bankruptcy Court**

**Southern District of Ohio**

In re **roll: Development Company, LLC**

Debtor(s)

Case No. \_\_\_\_\_

Chapter **11**

**VERIFICATION OF CREDITOR MATRIX**

The above-named Debtor(s) hereby verify that the attached list of creditors is true and correct to the best of their knowledge.

Date: **8/31/2023**

**/s/ Stuart Hunter**

**Stuart Hunter**

Signature of Debtor

**American Express  
c/o Bankruptcy Dept.  
115 W Towne Ridge Pkwy  
Sandy, UT 84070**

**BMC USA Corporation  
c/o Phil Collignon  
69 Mount Herman Rd., Suite 111  
Scotts Valley, CA 95066**

**Fifth Third Bank, N.A.  
21 East State Street  
Columbus, OH 43215**

**Giant Bicycle, Inc.  
c/o Elena Smith  
3587 Old Conejo Rd.  
Newbury Park, CA 91320**

**Hawley, LLC  
c/o Joy Lajoy  
1181 S. Lake Drive  
Lexington, SC 29073**

**JP Morgan Chase  
1111 Polaris Parkway  
Columbus, OH 43240**

**Kent International Inc.  
c/o Ingrid Duval  
60 East Halsey Road  
Parsippany, NJ 07054**

**Kuat Racks  
2240 North Alliance Avenue  
Springfield, MO 65803**

**Lynn Harris  
1130 Mount Vernon Ave.  
Columbus, OH 43203**

**Quality Bicycle Products, Inc.  
c/o Maria Scalisi  
6400 W. 105th Street  
Minneapolis, MN 55438**

**Ryan Hughes  
6597 Masefield St.  
Columbus, OH 43085**

**Stuart Hunter  
791 S. Sixth Street  
Columbus, OH 43206**

**Tifosi Optics, Inc.  
c/o Emmy Shirley  
1011 Industrial Blvd.  
Watkinsville, GA 30677**

**U.S. Small Business Administration  
14925 Kingsport Road  
Fort Worth, TX 76155**

**Willie Tatum  
1130 Mount Vernon Ave.  
Columbus, OH 43203**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF OHIO  
COLUMBUS DIVISION

In re:  
roll: Development Company, LLC

Case No.:  
Chapter: 11

Debtors(s)

CORPORATE OWNERSHIP STATEMENT

Pursuant to Bankruptcy Rule 1007(a) or Bankruptcy Rule 7007.1, roll: Development Company, LLC, a

- ☒ Corporate Debtor  
☐ Party to an adversary proceeding  
☐ Party to a contested matter  
☐ Member of committee of creditors

makes the following disclosure(s):

All corporations, other than a governmental unit, that directly or indirectly own ten percent (10%) or more of any class of the corporation's equity interests, are listed below:

OR

- ☒ There are no entities that directly or indirectly own ten percent (10%) or more of any class of the corporation's equity interest.

8/31/2023

Date

By: /s/ James Coutinho

James A. Coutinho

Signature of Attorney or Litigant

Counsel for roll: Development Company, LLC

Allen Stovall Neuman & Ashton LLP

10 West Broad Street, Suite 2400

Columbus, OH 43215

Telephone: (614) 221-8500

**United States Bankruptcy Court  
Southern District of Ohio**

In re **roll: Development Company, LLC**  
Debtors(s)

Case No. \_\_\_\_\_  
Chapter **11**

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders with is prepared in accordance with rule 1007(a)(3) for filing in this Chapter **11** Case

| Registered Name and last known address or place of business of security holder        | Security Class | Number of Securities or Percentage | Kind of Interest           |
|---|----------------|------------------------------------|----------------------------|
| <b>roll: Holdings, LLC</b><br><b>791 S. Sixth Street</b><br><b>Columbus, OH 43206</b> |                | <b>100%</b>                        | <b>Membership Interest</b> |

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the **Authorized Agent** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **8/31/2023** Signature **Stuart Hunter**  
**Manager / CEO**

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.